

CERTIFICATE

State of Kansas
Special District
2021To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
North Lyon County Library

certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted
 maximum expenditures for the various funds for the year 2021; and (3) the
 Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

Table of Contents:		Page No.	2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021		2			
Allocation MVT, RVT, 16/20M Veh & Slid		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	12-1247	6	55,447	22,251	1,500
Debt Service	10-113				
		7			
Totals	XXXXXXXXXX		55,447	22,251	1,500
Budget Summary		8	Is a Resolution required?	Yes	County Clerk's Use Only
Neighborhood Revitalization Rebate					12,732,534
Resolution					Nov. 1, 2021 Total Assessed Valuation

1.5 MILL CAP

19,098

Assisted by:
Pool & Associate, Chartered

Address:
 528 Commercial
 Emporia, KS 66801
alicia@poolcpa.com

Christine A Wallace
As Shulps Sec
Proven Pw Pres.

Attest: 8-11, 2020

Danny Kpat
 County Clerk

Governing Body

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ <u>19,915</u>
2. Debt service levy in 2020 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>19,915</u>

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+	<u>110,086</u>	
5. Increase in personal property for 2020:			
5a. Personal property 2020	+	<u>269,421</u>	
5b. Personal property 2019	-	<u>526,052</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>0</u>	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:		<u>47,950</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>158,036</u>	
8. Total estimated valuation July, 1, 2020		<u>12,714,812</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>12,556,776</u>	
10. Factor for increase (7 divided by 9)		<u>0.01259</u>	
11. Amount of increase (10 times 3)	+	\$ <u>251</u>	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	<u>20,166</u>	
13. Debt service levy in this 2021 budget		<u>0</u>	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>20,166</u>	
15. Consumer Price Index for all urban consumers for calendar year 2019		<u>0.018</u>	
16. Consumer Price Index adjustment (3 times 15)	\$	<u>358</u>	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	<u>20,524</u>	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ <u>19,915</u>
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North Lyon County Library
Lyon County

State of Kansas
Special District
2021

Computation to Determine Limit for 2021

		Amount of Levy
1. Total Tax Levy Amount in 2020 Budget	+ \$	19,915
2. Debt Service Levy in 2020 Budget	- \$	0
3. Tax Levy Excluding Debt Service	\$	19,915
2020 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2020:	+ _____	110,086
5. Increase in Personal Property for 2020:		
5a. Personal Property 2020	+ _____	269,421
5b. Personal Property 2019	- _____	526,052
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2020:	_____	47,950
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	_____	158,036
8. Total Estimated Valuation July, 1, 2020	_____	12,714,812
9. Total Valuation less Valuation Adjustment (8 minus 7)	_____	12,556,776
10. Factor for Increase (7 divided by 9)	_____	0.01259
11. Amount of Increase (10 times 3)	+ \$ _____	251
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ _____	20,166
13. Debt Service Levy in this 2021 Budget	_____	0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	_____	20,166

If the 2021 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

North Lyon County Library
Lyon County

2021

ALLOCATION OF MOTOR, RECREATIONAL ,16/20M VEHICLE TAXES & SLIDER

2020 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2021			
		MVT	RVT	16/20M Veh	Slider
General	19,915	2,117	47	202	11
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	19,915	2,117	47	202	11

County Treas MVT Estimate 2,117

County Treas RVT Estimate 47

County Treas 16/20 M Vehicle Tax Estimate 202

County Treas Slider Estimate 11

MVT Factor 0.10630

RVT Factor 0.00236

16/20M Factor 0.01014

Slider Factor 0.00055

State of Kansas
Special District

2021

North Lyon County Library
Lyon County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Capital Improvements	7,000	9,000	20,111	
Totals		7,000	9,000	20,111	
Adjustments*					
Adjusted Totals		7,000	9,000	20,111	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

2021

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

				Total Amount Financed	Principal Balance On	Payments Due	Payments Due
Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	(Beginning Principal)	Jan 1, 2020	2020	2021
Total				0	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

North Lyon County Library

Lyon County

FUND PAGE FOR FUNDS WITH A TAX LEVYState of Kansas
Special District
2021

Adopted Budget General	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget Year 2021
Unencumbered Cash Balance Jan 1	10,687	9,174	10,422
Receipts:			
Ad Valorem Tax	16,857	19,915	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	1,994	1,094	2,117
Recreational Vehicle Tax	52	52	47
16/20M Vehicle Tax	286	285	202
LAVTR	42	42	46
Slider	15	15	11
In Lieu of Taxes			
County Distributions	19,326	21,000	20,000
State Aid	328	350	351
Miscellaneous Income	249		
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	39,149	42,753	22,774
Resources Available:	49,836	51,927	33,196
Expenditures:			
Salaries and Wages	13,543	13,500	14,000
Payroll Taxes	3,319	3,000	3,400
Utilities	3,272	3,500	3,500
Books & News Magazines	4,832	5,200	5,200
Book Van	750	750	750
State Aid	328	350	351
Maintenance	486	500	500
Insurance	858	860	860
Postage	400	450	450
Mileage	422	450	450
Office Supplies & Equipment	1,849	960	2,000
Program Supplies	1,842	1,400	2,000
Fees	1,114	400	1,200
Contracts	500	1,010	500
Budget & Publication	147	175	175
Transfer to Capital Improvements	7,000	9,000	20,111
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	40,662	41,505	55,447
Unencumbered Cash Balance Dec 31	9,174	10,422	XXXXXXXXXXXXXXXXXX
2019/2020 Budget Authority Amount:	50,375	53,336	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			55,447
Tax Required			22,251
Delinquent Comp Rate:	0.000		0
Amount of 2020 Ad Valorem Tax			22,251

2021

North Lyon County Library

NON-BUDGETED FUNDS

(Only the actual budget year for 2019 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvements		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	33,318	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		33,318
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	31									
Transfer from General	7,000									
Total Receipts	7,031	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	7,031
Resources Available:	40,349	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	40,349
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	2,591									
Total Expenditures	2,591	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,591
Cash Balance Dec 31	37,758	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	37,758
										37,758

** Note: These two block figures should agree.

The governing body of
North Lyon County Library
Lyon County

2021

will meet on August 4, 2020 at 7:00 PM at North Lyon County Library, Allen, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at North Lyon County Library, Allen, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	40,662	1.500	41,505	1.500	55,447	22,251	1.750
Debt Service							
	2,591						
Totals	43,253	1.500	41,505	1.500	55,447	22,251	1.750
Less: Transfers	7,000		9,000		20,111		
Net Expenditures	36,253		32,505		35,336		
Total Tax Levied	18,872		19,915		xxxxxxxxxxxxxxx		
Assessed Valuation	10,907,091		11,701,978		12,714,812		

Outstanding Indebtedness,

Jan 1,	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Karen Pio
Treasurer

RESOLUTION NO. 2021

A resolution expressing the property taxation policy of the Board of North Lyon County Library District #1 with respect to financing the 2021 annual budget for North Lyon County Library District #1, Lyon County, Kansas.

Whereas, K.S.A. 79-2925b, as amended, provides that a resolution be adopted if property taxes levied to finance the 2021 budget of the North Lyon County Library District #1 exceed the amount levied to finance the 2020 budget of the North Lyon County Library District #1, County of Lyon, Kansas except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, North Lyon County Library District 1, County of Lyon, Kansas provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the North Lyon County Library District #1, County of Lyon, Kansas that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 3rd day of June 2020 by the Board of the North Lyon County Library District #1, County of Lyon, Kansas.

North Lyon County Library District #1, County of Lyon, Kansas

Christine A. Wallace Becky Wallace
_____, President _____, Secretary

Karen Pao
_____, Treasurer

enotice

AFFIDAVIT OF PUBLICATION

The Emporia Gazette
517 Merchant St.
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

Jun. 6, 2020

Jun. 13, 2020

PUBLICATION FEE: \$109.60

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON



LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 4-10-2023

Signed or attested before me on this

15th day of June, A.D. 2020

[Signature]
Notary Public

(First Published in the Emporia Gazette on June 06, 2020)

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A resolution expressing the property taxation policy of the Board of North Lyon County Library District #1 with respect to financing the 2021 annual budget for North Lyon County Library District #1, Lyon County, Kansas.

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Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, North Lyon County Library District #1, County of Lyon, Kansas provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase;

NOW, THEREFORE, BE IT RESOLVED by the Board of the North Lyon County Library District #1, County of Lyon, Kansas that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved. Adopted this 3rd day of June 2020 by the Board of the North Lyon County Library District #1, County of Lyon, Kansas.

North Lyon County Library District #1, County of Lyon, Kansas

/s/ Christine Wallace

President

/s/ Becky Dailke

Secretary

/s/ Karen Piro

Treasurer

enotice

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

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PUBLICATION DATES:
Jul. 14, 2020

PUBLICATION FEE: \$49.07


Operations Manager

VERIFICATION


STATE OF KANSAS
COUNTY OF LYON



LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 4-10-2023

Signed or attested before me on this

14th day of July, A.D. 2020.


Notary Public

Page No. 8

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AFFIDAVIT OF PUBLICATION

See Proof on Next Page

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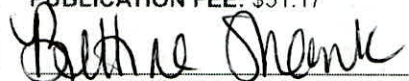
PUBLICATION DATES:

Jul. 25, 2020

Notice ID: YQ8WZ102pzMIVkgKJxiD

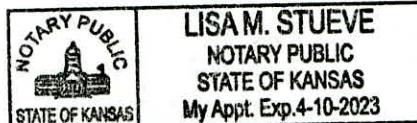
Notice Name: Budget Hearing - Rec Commission #1

PUBLICATION FEE: \$51.17


Operations Manager

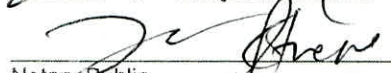
VERIFICATION

STATE OF KANSAS
COUNTY OF LYON



Signed or attested before me on this

27 day of July, A.D. 2020.


Notary Public

Expected print dimensions of advertisement - Width: 3.41 in., Height: 2.25 in.

State of Kansas Recreation Commission
2021

NOTICE OF BUDGET HEARING
The governing body of
Recreation Commission #1
will meet on August 7, 2020 at 7:00 PM at Olpe City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of funds.
Detailed budget information is available at Olpe City Hall and will be available at this meeting.

State of Kansas Recreation Commission
2021

SUPPORTING COUNTIES
Lyon County (home county)

BUDGET SUMMARY OF EXPENDITURES
The proposed budget year expenditure amount is the maximum expenditure limit for the
proposed budget year.

Fund	Prior Year Actual 2019	Current Year Estimated 2020	Proposed Budget Year 2021
General	10,895	13,400	14,100
Totals	10,895	13,400	14,100

Lease Purchases:

	2018	2019	2020
January 1,	0	0	0

Steve Wecker
Recreation Commission Secretary